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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

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Decision delivered on: 23.12.2022

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W.P.(C) 17621/2022 & CM APPL. 56356-57/2022

PTC INDIA LTD.

..... Petitioner

Through: Mr Sachit Jolly, Mr Rohit Garg, Ms
Disha Jham, Ms Soumya Singh and
Mr Sohum Dua, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME

TAX CIRCLE 19 1, NEW DELHI & ANR. Respondents

Through: Mr Ruchir Bhatia, Sr. Standing
Counsel with Mr Shlok Chandra, Jr.
Standing Counsel and Ms Mansie
Jain, Adv.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

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23.12.2022

[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J. (ORAL):

CM No.56357/2022

1. Allowed, subject to the petitioner filing legible copies of the annexures, at least three days before the next date of hearing.

W.P.(C) 17621/2022 & CM No.56356/2022 [Application filed on behalf of the petitioner seeking interim relief]

2. Issue notice to the respondents/revenue.

3. Mr Ruchir Bhatia accepts notice on behalf of the respondents/revenue.

4. In view of the direction that we propose to pass, Mr Bhatia says that a counter-affidavit need not be filed. Therefore, with the consent of learned counsel for the parties, the writ petition is taken up for hearing and final disposal at this stage itself.

5. The substantive prayers made in the writ petition read as follows:

“(a) A writ of Mandamus or any other appropriate writ, order, direction under Article 226/227 of the Constitution of India directing the Respondent to pass the order giving effect under Section 153 of the Act pursuant to the order dated 26.09.2018 passed by the Commissioner of Income Tax (Appeals) under Section 250 of the Act.

(b) A writ of Mandamus or any other appropriate writ, order, direction under Article 226/227 of the Constitution of India directing the Respondent No. 1 grant refund pursuant to order giving effect along with interest under Section 244A of the Act.”

6. A perusal of the relief sought for would show that all that the petitioner seeks is issuance of a direction to give effect to the order dated 26.09.2018 passed by the Commissioner of Income Tax (Appeals) [in short, “CIT(A)”] and to grant consequential relief.

6.1 The consequential relief sought is, for grant of refund with applicable rate of interest as provided under Section 244A of the Income Tax Act, 1961 [in short, “Act”].

7. The writ petition is disposed of with a direction to the respondents/revenue to pass an appeal effect order under Section 153 of the Act.

8. The order will be passed as expeditiously as possible, though, not later than eight weeks from the date of receipt of a copy of the order passed today.

9. While passing the order, the concerned officer will also bear in mind the relief sought by the petitioner in prayer clause (b) of the petition which is extracted hereinabove.
10. Consequently, the pending application shall stand closed.
11. The parties will act, based on the digitally signed copy of the order passed today.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

DECEMBER 23, 2022

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Click here to check corrigendum, if any